PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL, GONIKOPPAL, COORG DISTRICT.

Notification dated 16th August 1973.

(Notice under Section 95 of the Mysore Municipalities Act, 1964, read with Rule 3 of the Mysore Municipalities Taxation Rules, 1965).

No. C. 157/73. Notice is hereby given to the inhabitants of the Municipality of Gonikoppal Town that the Municipal Council, by its Administrator has resolved in its meeting held on 13th August 1973 to impose the following tax.

1	Name of the Tax	....	Octroi
2	Classes of persons or property liable	...	As specified in scheduled 'A' to this notification
3	Exemption proposed	...	(i) Articles brought by the Town Municipal Council, Gonikoppal. (ii) Articles brought by Government of Karnataka or Central Government, for Govt use except those brought for issue to contractors and others.
4	The amount or rate of assessment of each such class		As specified in schedule 'A' to this notification
5	Octroi station	...	1 Near Sri Umamaheshwara Temple in Virajpet-Mysore Road. 2 Near Athihole bridge in Mysore-Virajpet Road 3 Near Petrol Bunk in Gonikoppal Ponnampet Road 4 Octroi office

Any inhabitant of the Municipality objecting to the imposition of the tax or to the amount or rate proposed or to the classes or property to be made liable thereto or to any of the exemption proposed may within one month from the date of publication of this notice send his objections in writing to the Municipal Council.

B DEVADAS,
Chief Officer, T. M. C.

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SCHEDULE-A

Statement showing the Articles on which Octroi is proposed to be levied by the Town Municipal Council Gonikoppal and the rate of levy.

Sl. No.	Articles	Rate of levy of Octroi.
1	2	3
	Class I-Articles of food and Drink.	
		Rs. Np.
1	Refined sugar, sugar candy, Boora, and all kinds of sugtr not in bottle	0—20 per 10 K. Kilogram
2	Gur, Jaggery and other kinds of unrefined sugar	0—05 do
3	Ghee including vegetable ghee, and admitures of ghee also vegetable solidified oil, dripping, Marvo, trex cocogold, purico, crisco and cocojum and other edible oils not specified in any other item.	0—30 do
4	Butter and cream	0—25 do
5	Dried fruits, groundnut seeds and nuts, excluding batel nuts.	0—05 do
6	Groundnut (unshelled) ...	0—02 do

1	2	3
		Rs Ps.
7	Betal nuts ...	0—'0 do
8	Fresh meat, fish and eggs ...	0—'5 do
9	Dried Fish ...	0—50 do
10	Potatoes and onions ...	0—02 do
11	Copra ...	0—30 do
12	Uncured coffee (Cherry or parchm nt) ...	0—07 (per forty litre)
13	Clean coffee (pounded or hulled) ...	0—3) (per fifty kilograms)
14	Coconuts ...	0—50 (per hundred)
15	Betel leaf ...	0—01 (per bundle of 100 l aves)
16	Pulses ...	Nil
17	Grains including parched grains ...	Nil
18	Wheat flour, maida flour, soji and other wheat products ...	0—03 (per 0 kilogram)
19	Flour other than those mentioned in item 18 ...	0—02 do
20	Animal fat, tallow and oil of all kinds except oils mentioned in classes III, V and IX ...	0—05 do
21	Glaxo, Horlicks, Malted milk, Biscuits tinned meat and other fruits	Two percent *ad valorem*
22	Cardamom	One percent *ad valorem*
23	Coffee seed other than those mentioned in items 12 and 13 and coffee powder. ...	Two percent *ad valorem*
24	Oranges, appels, grapes, lichi, melon (kharbooza), lemon (of all kinds), pears (nashpati), plums (alucha), apricot (khubani), banana, pomegraneps, sardas, water melons, custard apple ruspberry & other fruits.	One percent *Advalorem*
25	Country and foreign liquors.	Two parcent *Advalorem*
26	Bhang.	do
27	Tea (Indian or Foreign)	do
28	Provisions (not included in any other classes) including oil man's, stores, confectionery, jams, pickles, cheese and essences of fruits.	do
	Class II Animals	
1	Oxen, cows, buffaloes, and calves ...	00—35 per head
2	Sheep, goats lambs and kids ...	00—10 do
3	Pigs ...	00—35 do
	Class-III Articles used for Fuel, Lighting and Washing.	
1	Kerosene oil	00—01 per litre
2	Petrol ...	00—02 do
3	Diesel oil ...	00—01 do
4	Methylated spirit ...	00—03 do
5	All sorts of oil seeds including cotton seeds but not including groundnut ...	00—03 per 10 K.G.
6	Wax and tall w candles ...	Two per cent *advalorem*
7	Chandeliers, Globes, Lamps, Chimneys and all other articles made of glass intended for electric or gas lighting, etc., (except electric bulbs).	do
8	Chandeliers, globes, lamps, lanterns, electric Poles, electric bulbs and all other articles made of metal intended for electric or gas lighting etc.,	Two per cent *ad valorem*
9	Potash, soda, saltpetre, alum, salt and other saline substances ...	do
10	Soap of all kinds	do
11	Carbide	do
12	Fire works and their component parts	do
13	Steam coal, soft coke and hard coke	do
14	Soapnut and soapnut powder ...	One per cent *advalorem*
	Class IV— Articles used in the Construction of building.	
1	Teak and Rosewood	Rs. Ps. per cubic metres
	(i) Unsawn ...	4—00 do
	(ii) Sawn ...	5—00 do
	(iii) manufactured. ...	3—00 do

1	2	3
		Rs. Ps. per cuble metres
2	Soft wood, sawn, unsawn or manufactured. ...	0—50 do
3	Wood other than Teak, Rose or soft wood but not Firewood.	
	(i) unsawn. ...	1—00 do
	(il) sawn ...	1—00' do
	(iii) manufactured. ...	2—00 do
4	Bamboos	1—00 per 100
5	Stone for building (except Agra stone as defined in item 6 below, marble and lime-stone) Shahabad stones, Badami stones bajri, cuddappah slabs kanakar lime of kankar, coal ashes, surkhi, brick-bats or broken bricks.	Two per cent *Advalorem*
6	Agra stone *i.e.* stone so named in the market irrespective of its place of origin ...	2 per cent *ad valorem*
7	Chalk, chalk powder, lime stone, lime flooring stone and white and coloured stone, chips.	0—02 per 10 K.G.
8	Dammer, bitumen and asphalt —	0—02 do
9	Cement ...	0—05 (per bag)
10	Marble and tiles of all kinds (other than those referred in item 11) ...	0—15 per 100
11	Tiles of common earth *e.g.* country tiles ...	0—37 per thousand
12	Marble chips	Three per cent *Ad valorem*
13	Asbestos sheets	Two per cent *Ad valorem*
14	Whole bricks of all sizes ...	0—50 per thousand
15	Paints and colour washes ...	Two per cent *Ad valorem*
16	Roofing felt, roofing board and cane insulating board ...	Three per cent *Advalorem*
	Class—V Drugs Spices and Perfumes	
1	All foreign medicines, including mineral waters, syrups and medicinal tinctures soda bicarb and caustic soda (imported in packages or boxes) sulphur in bottles and packets, iron sulphate, barium sulphace haemorrhagic septicaemia serum, dextrosal cast or oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil sugar of milks, medicated coloured and fragrant syrup.	Two per cent *Advalorem*
2	All Indian medicines including Gulqund Sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums) Amritanjan Ivory dust, Sudha Sindhu, Bal Sudha, and Zandu Drakshasava. ...	One per cent *ad valorem*
3	Hair Oil and perfumed oil of all kinds	Two per cent *ad valorem*
4	Spices and wet imli excluding salpetre	do
5	Opium	do
6	Charas	do
	Class VI—Tobacco	
1	All kinds of foreign tobacco pipe tobacco cigars snuff, cheroots of all kinds. ...	Three per cent *ad valorem*
2	Cigarettes of all kinds	Two per cent *ad valorem*
3	Beedies of all kinds	One per cent *ad valorem*
4	Indian tobacco Ist quality *i.e.* all tobacco not included in items 1 and 2. ...	One and half per cent *ad valorem*
5	Indian tobacco 2nd quality ...	One per cent *ad valorem*
6	Indian tobacco 3rd quality (Kanni)	One and half per cent *ad valorem*
7	Tobacco leaves ...	0—20 per 10 K.G.

1	2	3
		Rs. Np.
	Class VII—Piece Goods and Textile Fabrics	
1	Unginned cotton	... 0—05 do
2	Ginned cotton.	... 0—10 do
3	Cotton waste and waste yarn cotton.	— 0—10 do
4	Raw wool, hemp and other fibres and rope.	... 0—10 do
5	Jute gunny bags and jute-cloth.	... 0—01 (per bag)
6	Piece goods made of cotton, wool or any admixture of those and articles made thereof including thread and yarn, dhoties, sarees, dopattas, pagrees, towels bedspreads, sheets, blankets tents, carpets, durries, pillows razais, laces edgings, ribbons, handkerchiefs in bales (*i.e.* not cut up) old cloths, imported in bulk and all such goods as are not made up ready for wearing.	... One and half per cent *ad valoremad*
7	Piece goods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons.	... One and half per cent *ad valorem*
8	Hides and skins.	...Two per cent *ad valorem*
9	Cotton yarn.	...One and half per cent *ad valorem*
10	Raw silk and artificial silk.	... Two per cent *ad valorem*
11	Jute cloth.	... One per cent do
12	Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals.	... Two per cent *ad valorem*
13	Apparel boots and shoes including slippers and sandals (other than desi-shoes and chappals) drapery, millinery caps, and hats ready made clothes, barret caps and hat shapes etc.	... Two per cent *ad valorem*
14	Hosiery including knitted woollen caps.	Two per cent *ad valorem*
15	Lametta including kinari, gota gold and silver lace, wire and thread real or imitation.	do
	Class VIII Metals and Articles made of metals	
1	Metals (Iron and steel wrought and unwrought) including bars, sheets, gurders, iron, stanchions, top columns, girders fitted with rivers, metallic ores and scrap iron.	Two percent *ad valorem*
2	Tin scrap.	do
3	Metals (hardware and cutlary) *i. e.*, knives, razors scissors, needles, tin-plates rivets, nails, screws bolts, nuts, enamelled wire (other than Sanitary fittings) wire, wire-nettings, hinges locks, pipes, post and pans, weights empty tins, iron and tin boxes and iron furniture, etc.	... Twoper cent *ad valorem*
4	Metlas (all other kinds manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums typewriters ice machines, soda water machines, clocks and watches spectacles-their cases and frames, umbrella frames and handles, brass, copper, german silver alluminium, bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, Sanitary nttings iron washers, bicycles, Saddles and radio goods.	... do
	N.B. :—Sanitary fittings include baths, water closets, lavatory basins bidets (Tubs) urinals flushing cistern sinks and water taps.	
		Rs.—Ps.
5	Motor Cars not registered under the Motor Vehicles Act, 1	
	(*a*) Two seater	15—00 (each)
	(*b*) Four or more seater	30—00 ,,
6	Chassis and lorries not registered under the Motor Vehicles Act, 1939.	
	(*a*) Without body	25—00 (each)
	(*b*) With body	30—00 ,,
7	Component parts of motor cars	0—75 per 10 Kg.
8	Old component parts of motor vehicles	0—25 do
9	Stoppers made of Metal	0—37 do
10	Complete Motor cycle not registered under the Motor Vehicles Act, 1939 without side car	4—00 (each)
11	Motor cycle not registered under the Motor Vehicles Act, 1939 with side car	5—00 ,,

1	2	3
	Class IX—Miscellaneous	
1	Dyes and Tans including green coloured sand (for mixing with mehendi) boot folishes, indigo safflower (Kusum) and all kinds of colouring matter.	One percent *ad valorem*
2	Stationery including paper, paste boards and all articles made thereof including waste papers cards, card boards, forms, envelopes, calendars, inks, pens, pencils, ink pots, ink stands, takhtis, pin-cushions, nibs holders, pins, pads, drawing instruments, paper weights, rulers, measuring tapes, slates manufactured or unmanufactured, straw board, gelatine paper, account books, ledger and cash books.	do
3	Chemicals (except those chargeable under any other classess) distilled water and sulpur in casks or barrels or bags.	Two percent *ad valorem*
4	Horn and articles made of horn except buttons	do
5	Lac and cork and articles made thereof	do
6	Kikar bark and other bark including bark dust	do
7	Wood (manufactured) such as walking sticks, empty barrels, Country carts, umbrella sticks of cane or bamboo (manufactured or unmanufatured) wooden payas and pattis.	Two percent *ad valorem*
8	Furniture other than iron furniture	One pecent *ad valorem*
9	Articles of sports and games including playing cards	Two per cent *ad valorem*
10	Goods imported by circus, theatres carnivals etc.	do
11	Glass and articles made thereof (Except Glass tiles, empty glass phials having lids, glass beads and other imitation jewels)	do
12	Articles made of china stone, earth (glazed of unglazed) including drain pipes and train fitting, but excluding sanitary fittings, earthern tiles and toys made of china clay or earth.	do
13	Empty glass phials having lids.	Two per cent *ad valorem*
14	Celluloid goods including celluloid sheets and imitation mother pearl sheets.	do
15	Nut, shell, horn and ivory buttons	do
16	Glass beads and other imitation jewels ...	One percent *advalorem*
17	Toilet powders and cosmetic creams including toothpastes, powders and creams. ...	Two percent *advalorem*
18	Ivory and articles made thereof ...	Two percent *advalorem*
19	Rubber goods including rubber gloves and bakelite goods. ...	One per cent *ad valorem*
20	Disinfectants dry or liquid including flit, crosote shell tox and naphtalene balls.	Two per cent *ad valorem*
21	Lubricating oil	0—03 (per litre)
22	Grease	Two per cent *ad valorem*
23	Photographic accesseries including pictures, photos and printed pictures ...	do
24	Coir matting	One per cent *ad valorem*
25	Toys made of celluloid	do
26	Toys made of china clay or earth	do
27	Toys made of cotton, rubber, paper, wood and metals ...	One per cent *ad valorem*
28	All kinds of cinema carbons ...	Two per cent *ad valorem*
29	Vaseline, vaseline Pomade, Petroleum Jelly and amber petroleum (grease) and Brilliantine. ...	Two per cent *ad valorem*
30	Safety fuses and cartridges. ...	Two per cent *ad valorem*
31	Match boxes.	0-10 (per gross)
32	Oats. ...	One per cent *ad valorem*
33	Bran, oil cakes and oil feed.	One per cent *ad valorem*
34	Chaff. ...	One per cent *ad valorem*
35	Musical goods. ...	Two per cent *ad valorem*
36	Porcelain articles and china cups etc. ...	Two per cent *ad valorem*
37	Bakelite and plastic materials. ...	Two per cent *ad valorem*
38	Camares. ...	Two per cent *ad valorem*
39	Photo grames and pictures. ...	Two per cent *ad valorem*
40	Opticle glass and frames. ...	Two per cent *ad valorem*
41	Groundut shell. ...	One per cent *ad valorem*
42	Tamarind seeds. ...	do

B. DEVADAS,
Chief Officer, T. M. C.

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